

## Abstract of the Disclosure

A sound absorbing structure comprising at least one porous member including a plurality of holes, and the holes are at least one kind of through holes and non-through holes. It is preferable that a plurality of porous members are stacked.

5 It is also preferable that the holes of porous members are formed as diameter-varied holes, and an area of opening of each diameter-varied hole formed in the surface opposite to a sound source is largest and the area of opening of each the diameter-varied hole is reduced in a direction of the thickness  
10 of the porous member. Moreover, it is also preferable that the sound absorbing structure further comprises a coating film formed on at least a surface of the porous member which is opposite to a sound source wherein the holes penetrates the coating film and the porous member.